FOR THE SOUTHERN DISTRICT OF NEW YORK	Ch. 11 Case. No 18-13359 (SHL) (Jointly Administered)
In re:  Miami Metals I. <sup>1</sup> ,	
Debtor.	
Coöperatieve Rabobank U.A., New York Branch, et al.,  Plaintiffs,	Adv. Pro. No. 20-01092 (SHL)
v.	
EisnerAmper LLP,	
Defendant.	

## STIPULATION AND ORDER FOR ABSTENTION AND REMAND

WHEREAS, on April 3, 2020, Plaintiffs Coöperatieve Rabobank U.A., New York Branch, Brown Brothers Harriman & Co., Bank Hapoalim B.M., Mitsubishi International Corporation, ICBC Standard Bank PLC, Techemet Metal Trading, LLC, Woodforest National Bank, and Hain Capital Investors Master Fund, Ltd. (collectively, "Plaintiffs") commenced this action by filing a complaint against EisnerAmper LLP ("EisnerAmper") in the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida, Case No. 2020-007685-CA-01 (Complex Business Litigation Division);

<sup>&</sup>lt;sup>1</sup> The chapter 11 cases of Miami Metals I, Inc.'s affiliates have been either dismissed or closed.

WHEREAS, on May 14, 2020, defendant EisnerAmper removed the action from the Florida state court, pursuant to 28 U.S.C. §§ 1334(b), 1441, 1446, and 1452, to the United States District Court for the Southern District of Florida, Case No. 1:20-cv-22009 (MGC);

WHEREAS, on May 27, 2020, the United States District Court for the Southern District of Florida granted EisnerAmper's unopposed motion to transfer the action to the United States District Court for the Southern District of New York, and the case was thereafter referred to the United States Bankruptcy Court for the Southern District of New York, pursuant to the District Court's Amended Standing Order of Reference;

WHEREAS, Plaintiffs have indicated their intention to move the Court to abstain and remand the case pursuant to 28 U.S.C. §§ 1334(c), 1447(c), and 1452(b), for the same reasons that the Court granted a similar motion to abstain and remand in the related Adversary Proceeding brought by Plaintiffs against Crowe LLP, styled *Coöperatieve Rabobank U.A.*, *New York Branch v. Crowe LLP*, Adv. Pro. No. 20-01061 (SHL), as explained in the Court's Memorandum of Decision in that case, issued on March 24, 2021 [ECF No. 30].

WHEREAS in view of the Court's decision on abstention and remand in the action against Crowe LLP, EisnerAmper has agreed to forego the formalities of additional motion practice and to stipulate to this Court's abstaining from exercising jurisdiction and remanding the case to the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida, where it was originally commenced;

NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED, between undersigned counsel for the parties, as follows:

1. On consent of the parties, the Bankruptcy Court shall ABSTAIN from exercising jurisdiction over this Action, pursuant to 28 U.S.C. § 1334(c);

- 2. The Clerk of Court is directed to TRANSFER this case to the United States District Court for the Southern District of Florida, pursuant to 28 U.S.C. § 157(b), 28 U.S.C. § 1412, and Bankruptcy Rule 7087, with a recommendation that the District Court for the Southern District of Florida REMAND the case to the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida, pursuant to 28 U.S.C. § 1452(b); and
- 3. This Court shall retain jurisdiction solely to interpret and enforce this Order.

Dated: April 12, 2021

WINSTON & STRAWN LLP
Attorneys for Defendant EisnerAmper LLP

By: T. Coherly

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So Ordered this 28th day of April 2021

/s/ Sean H. Lane

United States Bankruptcy Judge